File No. 520.

1931

Collection No.

A

Residents' Office.
Bangalore.

(C)

P. 67

RC 22/6

Pros. / Serial Nos. 1 - 35.

S.N. 1 to 4.
6A to 6D.
14/a, 14/c. 15/A
18 to 20; 26/A
31 to 33 discharged.

Subject.

Control of Expenditure
Revised procedure for the — Consequent
on the abolition of the Pay & Accounts
Office, Bangalore. Rules —.
Authorities responsible for the —

Previous References.

File 165 - 1912.
192c - 1923.
169 - 1923.

Later References.

File 279 - 1933.
File 774 - 1954

S. 97—(Yellow).
MFP—877 S&P—(M-1656)—11-2-39—30,000.

NOTES AND PRECIS.

S.N. 5.

Letter No.T.M.15-25-925/31-32, dated the 21st October, 1931 from the Accountant General, Madras.

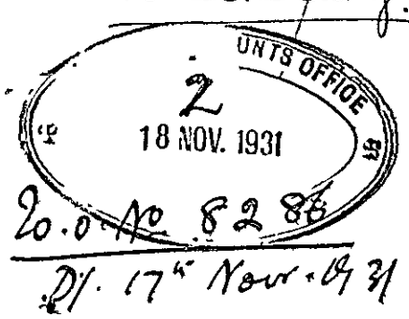
The Accountant General, Madras states that in consequence of the abolition of the Pay and Accounts Office, Bangalore, with effect from the 1st November 1931, it will be necessary for the Hon'ble the Resident to arrange for exercising control over the progress of expenditure against grants placed at his disposal in the manner prescribed in the rules appended to the Resolution of the Government of India, Finance Department No.F.13-Ex/25, dated the 2nd August, 1926.

S.N. 28/A 69-23.

The existing orders on the subject are at S.N.31/A. Revised proceedings embodying the suggestion made by the Accountant General, Madras are submitted for approval. The necessary registers of accounts will be maintained by this office. If approved the file may be sent U.O. to the Financial Adviser who will kindly say whether draft Proceedings are sufficient or whether any additions and alterations are necessary.

T. N. Thangavelu
Mudaliar.
14-11-1931

Secretary.



Lo.O.No. 8288
Dt. 17th Nov. 1931

To

The Financial Adviser, Bangalore, U.O.

half average pay" in this Agreement shall have the same meaning as when used in the Fundamental Rules as far as possible.

In witness whereof the parties hereto have hereunto set their hands at the places and on the dates hereinafter specified respectively.

Signed by the said

at this

day of

19 In the presence of

(1)

(2)

Signed by

Residency Surgeon, Bangalore

at this day of 19 , on behalf of the Secretary of State for India in Council.

---:0:---

O/C

BJ

ARTICLES OF AGREEMENT made the

day of

BETWEEN

(hereinafter called "the Nursing Sister") of the one part and the Secretary of State for India in Council (hereinafter called "the Secretary of State") of the other part.

Whereas the Secretary of State has agreed to engage the Nursing Sister to serve the Secretary of State as a Hospital Nurse in the Bowring and Lady Curzon Hospitals, Bangalore.

Now these presents witness and the parties hereto respectively agree as follows:-

1. That the Nursing Sister will, as soon as she may be directed on behalf of the Secretary of State, proceed to Bangalore for which purpose she will be given a first class Railway fare from her place of departure to Bangalore. No hotel or other expenses incurred in the course of the journey will be allowed or granted.

2. That the Nursing Sister will on arrival at Bangalore report herself to the Residency Surgeon, Bangalore.

3. That the Nursing Sister will submit herself to the orders of the officers and authorities of the said Bowring and Lady Curzon Hospitals and will remain in the said service of the Secretary of State as a Nursing Sister of the said Bowring and Lady Curzon Hospitals for the space of three years from the date of her arrival at Bangalore as aforesaid.

4. That the Nursing Sister will employ herself efficiently and diligently in the said Bowring and Lady Curzon Hospitals under the orders and instructions of the officers and authorities aforesaid as a hospital Nursing Sister in which capacity she will discharge all duties appertaining to that office and do all things which may be required of her or which are necessary to be done in her capacity aforesaid.

5. That the Nursing Sister will not on any pretence absent herself from her duties without having first duly obtained the permission of an officer of the said hospital, and that she will devote her whole time to the duties of the service and will not undertake or attend to any private cases outside the said hospital and will not, on her own account or otherwise, either directly or indirectly carry on or be concerned in

any

6

The Proceedings should order now the altered procedure for the control of expenditure due to the abolition of the Pay and Accounts Office. It would be sufficient if the preamble just stated this.

Para 1 and 2 may read as follows:-

In consequence of the abolition of the Pay and Accounts Office with effect from 1st November 1931, it is necessary to revise the procedure hitherto adopted for the control of expenditure against grants placed at the disposal of the Hon'ble the Resident.

~~In verification (as in proposed para 2)~~

S.N.31/A
1925-1923

In modification of his Proceedings No.1052, dated the 2nd February, 1926, the Hon'ble the Resident is therefore pleased to direct that the procedure laid down in the rules appended to the Resolution of the Government of India, Finance Department No.F.13 Ex/25, dated the 2nd August, 1926, a copy of which is annexed to these proceedings, shall be adopted by all officers in the Civil and Military Station, Bangalore.

114 - 2

7

Para 3.

No remarks.

Para 4.

8

The actuals to end of October 1931 and balances available for expenditure on 1-11-1931 have already been communicated by me to the Resident's Office. The figures for November will be available very soon, i.e., by the 7th December. I would therefore propose to communicate to disbursing officers the actuals for November on the 7th December and also the actual payments made during the first week of December, so that officers may begin to follow the procedure now prescribed from 7th December, that is, bills presented from 7th December will be accompanied by slips.

The para may be read as follows:- The actuals

to end of October 1931 communicated by the Pay and Accounts Officer will be intimated to you by this office. The figures of expenditure for November & December from 1st to will be communicated by the Officer in charge of the Hon'ble the Resident's Treasury. The adjustments for October 1931 which will be communicated by the Accountant General, Madras should be added thereto, and the registers prescribed in the Rules maintained from 1-12-1931".

9 Para 5.

Each disbursing officer is responsible for the allotment ~~allowed~~ placed at his disposal, and each controlling officer for the total allotment placed at his disposal and distributed by him to disbursing officers under him. The Resident's Office need only receive the statements of controlling officers. The following may therefore be added to para 5:-

"The Controlling Officers specified in the ~~Annexture~~ annexure are responsible for obtaining from the Disbursing Officers the monthly returns of expenditure and for their consolidation. Each Controlling Officer should maintain a broadsheet in form C and watch the receipt of the Disbursing Officers' returns before the 7th of the month following that to which they relate. The returns should be consolidated as prescribed in para 4 (e) of the annexed Rules in a statement in form D which should be forwarded by each Controlling Officer to this office by the last day of that month or as soon as possible after the adjustments are communicated by the Accountant General".

10 Para 6.

May be recast as under as adjustments are usually communicated by the Accountant General to the Controlling Officers and not to the Heads of Departments. It will also be convenient to the Residency if the Controlling Officers receive such intimations directly from the

the Accountant General.

"Under Rule 4(e) iii of the annexed Rules, the Accountant General, Madras, will communicate monthly to the Controlling Officers as soon as the figures are available the totals of adjustments under the various detailed heads made on account of transfer entries and expenditure debited to the grant through account current.

The expenditure on account of pay of officers and establishment is not as a rule liable to fluctuation. The expenditure under these heads will therefore be communicated to this office direct by the Accountant General Madras and the progress of expenditure againhst the grant for these items will be watched by this office".

11 Annexture II.

The heads "45 Superannuation and Allowances and Pension" may be omitted as the Accounts Officer is responsible for watching expenditure on pensions.

12 Para 7.

Substitute "Controlling Officers" for 'Disbursing Officers'.

13 Para 8.

Add after "by the Disbursing Officers" the words ' to their Controlling Officers'.

14 Para 9.

"Receipts" should be 'receipts and charges'.

15 Para 10.

This paragraph should be communicated for the information and guidance of the Municipal Engineer.

For the sake of convenience a modified draft giving effect to the above suggestions is submitted herewith for consideration.

30-11-1931

The Secretary to the Hon'ble the Resident in Lysore, B'lo
U.O.NO. 17 dated 30th November 1931.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
1 DEC. 1931
Regd. No. 11205
File No.

16

Please see the Financial Adviser's notes in paras 3 to 12. As it will take some time for printing the proceedings and distributing them to various officers, the new procedure may be brought into force with effect from the 1st January, 1932. If approved the modified draft submitted by the Financial Adviser may now issue.

17

100 copies of the proceedings will be printed and distributed to all local officers.

T. N. Thangavelu Mudaliar. 9-12-1931.

Secretary.

10/12

12.12

Resident.

S.N. 7. Issued No. 3966, dated the 14th/22nd December, 1931.

20.

Insp E

Please see para 10 of the Resident's Proceedings No.8966, dated the 14th December 1931. Under these orders, the Departmental Officers for whom works or repairs are executed should countersign the bills of the Executive Engineer before they are presented for payment. These countersigning officers are held responsible to watch progress of expenditure and check the correctness of the claim.

21

At present, the bills received from the Executive Engineer are arithmetically checked, countersigned and returned to him. The check of progress of expenditure with reference to each estimate is not done and the bills do not show the progressive total of the expenditure incurred under the estimate concerned,

What was the scrutiny exercised by the late Pay and Accounts Officer and how much of it can conveniently, and ought to, be performed by the Departmental Officer is not clear.

24

As these bills are not cashed by the Departmental Officers and as the Executive Engineer has not been instructed to intimate the date of encashment or to furnish the total of the bills cashed under the several heads of Account in the Assigned Tract and the Mysore Residency to the Departmental Officer concerned monthly, the expenditure denoted by the bills countersigned cannot come into their monthly account.-Vide rule 4(b) in Annexure I to the Proceedings.

25

It seems therefore that either the Proceedings should be modified or supplementary orders should issue. If approved, these notes may be transferred to the Budget Clerk for necessary action.

P.V. Krishnaswamy
30.1.32.

Budget Clerk 26

This may await the receipt of main file sent U.O. to the Financial Adviser.

T.N. Thangavelu Mudaliar
11-2-1932

Superintendent.

S.N.

Letter No. 2297, dated the 21st April, 1932, from the District and Sessions Judge, Civil and Military Station, Bangalore.

Please see the list of lapsed deposits refunded to suitors in 1931-32 forwarded with the P.U.C. The total refunds paid by the District and Sessions Court and District Munsif's Court under the authority of the late Pay and Accounts Officer amount to Rs. 3174-4-0. No provision was made for the purpose in the budget for 1931-32 under "Demand No. 77-Refunds-G-Miscellaneous Revenue-Refunds of lapsed Civil Court deposits." At the instance of the Accountant-General, Madras, a sum of Rs. 2,300/- was reappropriated to this head on the 25th March, 1932.

The District and Sessions Judge now suggests that the Accountant-General, Madras or the Treasury Officer may be requested to watch the expenditure under the above head and to obtain necessary funds from this Residency. It appears that we cannot ask the Treasury Officer or the Accountant-General, Madras to take this responsibility, as the expenditure is being incurred by the District and Sessions Judge and the District Munsiff.

If approved the District and Sessions Judge may be asked to watch himself in future the progress of the ------- expenditure under this head and obtain from this Residency funds whenever necessary. Endeavours will be made to meet the estimated expenditure viz. Rs. 3000/ required for the year 1932-33 by reappropriation and if this is not possible additional grant will be obtained from the Government of India early in December, 1932.

The file may be sent U.O. to the Officer in charge of the Resident's Treasury and Financial Adviser for favour of remarks.

T. N. Thangavelu Mudaliar.
27-4-1932.

Secretary.

To

The Financial Adviser to the Hon'ble the Resident, U.O

U.O.No. 2961
Dated the 28th April 1932

Please see the "list of authorities responsible for control of expenditure in each demand for grant against budget provision" issued by the Government of India each year. In the case of 77 Refunds the "authority" is the authority administrating the revenue head concerned. The District and Sessions Judge is therefore the proper person to watch the expenditure.

28-4-32

The Secretary to the Hon'ble the Resident in Mysore, B'lore.
U.O.No. 9 dated 29th April 1932.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
2 MAY 1932
Regd. 4068
File. No.....

Para 10 ante.

Draft letter to the District and Sessions Judge is submitted for approval.

T. N. Thangavelu
Mudaliar
4-5-1932.

Secretary.

S.N.15

Issued No,3197 dated the 10th May,1932.

S.N.11.

Endorsement Ref. No. 24-A-32, dated the 6th February, 1932, from the Collector, Civil and Military Station, ---- Bangalore.

48

The question of appointing an officer on less pay as Officer in charge of the Resident's Treasury instead of an Assistant Accounts Officer is under the consideration of the Government of India. The scheme referred to in the P.U.C. cannot be worked if there is no Assistant ---------- Accounts Officer. The P.U.C. may await the orders of the Government of India on the Resident's recommendation ----- regarding the appointment of an Assistant Accounts Officer as Officer in charge of the Resident's Treasury, Bangalore.

Submitted.

Secretary.

T. N. Thangavelu Mudaliar.
14-3-1932.

CC/3

Resident.

16.3

1873

49

Please see S.N. 11 and the notes in para 7. The Government of India have since sanctioned the retention of the services of Rao Sahib S.Kuppuswami Naidu as Treasury, Income Tax Officer and Financial Adviser for a period of three years. Therefore the scheme suggested by him in P.U.C may now be considered.

S.N.51-54
631-1931.

50

The facts of this case are given below:-

The expenditure on Civil Works in Bangalore is --- incurred by a non-Government Officer viz., the Municipal -- Executive Engineer, Civil and Military Station, Bangalore. The late Pay and Accounts Officer used to scrutinize the bills presented by the Municipal Executive Engineer before

payment

payment. After the abolition of the post of Pay and Accounts Officer the bills are now countersigned by the Departmental --- Officer for whom the works or repairs are executed before they are presented for payment.-vide para 10 of the Resident's --- proceedings No. 8966, dated the 14th December, 1931.

The Financial Adviser to the Hon'ble the Resident thinks that para 10 of the proceedings, which was based on the ------ Accountant-General's suggestion, is unworkable and would in --- practice gradually dwindle into a mere formality, defeating the very object of countersignature or result in delays in --- payment. He therefore considers that the best course would be to centralise the check of Executive Engineer's bills at the Treasury, making the Treasury Officer responsible for check on behalf of Government. By adopting this course the bills will undergo more careful and efficient check in an accounts ----- office used to such work than in executive offices. If the proposal is accepted the Treasury Officer would require an extra hand for dealing with additional work.

The Collector, Civil and Military Station, Bangalore, while forwarding the above proposals, states that he agrees with the suggestion contained therein. If it is intended to sanction a clerk for this purpose, the Collector, Civil and Military Station, Bangalore may be asked to state the scale of pay which he proposes for the Clerk and how he --- proposes to meet the additional expenditure during the ---- current year.

Submitted for orders.

T. N. Thangavelu
Mudaliar.
15-8-1932.

Secretary.

Ch. Collects as suggested in para 11 of note.

Para

Para 12 ante.

Draft letter to the Collector is submitted for approval.

T. N. Thangavelu
Mudaliar
19-8-1932.

Secretary.

S.N. 17.

Issued No. 5638, dated the 24th August, 1932.

S.N. 21

Endorsement No. 4263-A-32, dated the 5th September, 1932, from the Collector and District Magistrate, Civil and Military Station, Bangalore.

Please see S.N. 11 and 17, and the notes in paras 8 to 12.

The Treasury Officer and Financial Adviser recommends that the pay of the temporary clerk may be fixed at Rs. 40/- per mensem. If the temporary clerk is sanctioned with effect from the 1st October, 1932, an additional grant of Rs. 200/- will be required during the current year. This sum can be met by reappropriation from savings anticipated under ---------- "Account IV-Other Expenditure Heads-E-General Administration-District Establishment-E.3-Other charges-Charges paid to other Governments etc., -Share of the pay of the Pay and Accounts Officer, Bangalore" debitable to Mysore Assigned Tract, ------- accounts for treasury work done by him." (Rs. 3,600/-). As the full pay of the Treasury Officer has been provided in the Assigned Tract budget elsewhere, this amount may be utilised for other purposes.

Under Rule 58 of the Book of Financial Powers the Hon'ble the Resident has power to sanction the creation of the ------- appointment of a temporary clerk on Rs. 40/- per mensem. The temporary appointments are to be sanctioned one year at a time.

Submitted

57

Submitted for orders as to whether the creation of the temporary clerk's post on Rs. 40/- per mensem may be --------- sanctioned with effect from the 1st October, 1932, to 31st March, 1933.

58

As the appointment is likely to be continued for ------ another year, the amount required for next year Viz. Rs. 480/- may, if approved, be included in the Mysore Assigned Tract budget estimates for 1933-34.

T. N. Thangavelu Mudaliar.
17-9-1932.

Resident.

59

19.9

59

Para ~~10~~ ante.

Secy (K.) 60

In this connection please see S.N. 9/431-1931 in which the Municipal Executive Engineer, Civil and Military Station Bangalore, has been asked to prepare and submit annually --- Capital and Revenue Accounts of Residential buildings in the Civil and Military Station, Bangalore. In his letter No. C.W. 396, dated the 27th June, 1932, he states that he is not in a position to prepare the above accounts. As the Hon'ble the Resident has now sanctioned an additional clerk in the Resident's Treasury for the control of civil works in the station, the Officer in charge of the --------- Resident's Treasury may, if approved, be asked to prepare and submit these accounts annually in future. As these ---- accounts were previously compiled by Rao Sahib S.Kuppusawmy Naidu as Pay and Accounts Officer, it would not be -------- difficult for him to submit these accounts with the ------- assistance of an additional clerk now sanctioned.

S.N.10 431-1931

Draft

Draft order is submitted for approval.

T. N. Thangavelu
Madurai.
21-9-1932.

(From page 60)

Resident.

Rcd
21.9

S.N. 22 Issued No, 6504 dated the 26th September, 1932.

66

After a discussion with the Financial Adviser, the latter suggested that in future this office shou adopt a more critical attitude in dealing with proposals of local officers for expenditure so as to avoid unnecessary criticism from Government. I should be very grateful if the Financial Adviser would draft a brief circular memorandum which can be issued to local officers and which will make it quite clear to them that this office can no ~~longer~~ accept proposals that are not appropriate.

Gu 23/6

W. O. No. 4655
Dated 23rd June 1933.

The Financial Adviser, u/o.

A circular memorandum is submitted herewith for consideration.

Secretariat
26/8/33

No. 29. dated 26th August 1933

THE HON'BLE THE RESIDENT'S TREASURY
28 AUG. 1933
CALICUT.

OFFICE OF THE RESIDENT IN TRAVANCORE
ERNAKULAM
29 AUG. 1933
7462

CORRESPONDENCE.

No. T.M. 15-25-925
31-32.

OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 21st October *193* 1.

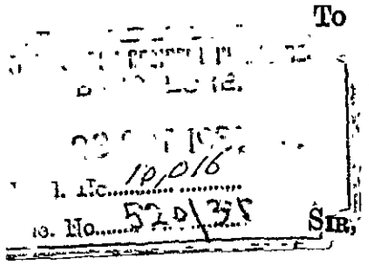
Enclosures.

FROM

L. B. Ward., Esq.,
THE ACCOUNTANT GENERAL,

MADRAS,
(T. M. Section).

To



The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

SIR,

I have the honour to state that in consequence of the abolition of the Pay and Accounts Office, Bangalore, with effect from 1-11-1931, it will be necessary for the Hon'ble the Resident to arrange for exercising control over the progress of expenditure against grants placed at his disposal in the manner prescribed in the rules appended to the resolution of the Government of India, Finance Department, No.F.13-Ex./25, dated 2nd August 1926.

2. Under these rules, I shall communicate to you, monthly as soon as the figures are available, the totals of adjustments under the various detailed heads made on account of transfer entries and expenditure debited to the grant through account current, (Vide 4 (iii) of the rules). The expenditure on the pay of officers and establishments will also similarly be communicated to you. (Rule 5 of the rules).

3. You will have to allot serial Nos. to the various disbursing officers and communicate them to me (vide 4 (c) of the rules). In May of each year a copy of your account in Form E should be sent to me, and in subsequent months abstracts of the expenditure up to date, as required by rule 4 (f) of the rules.

4. The Hon'ble the Resident and the Accountant General, Madras, will be jointly responsible for reconciliation of the figures given in the accounts maintained by you with those appearing in the books of my office. The main object of this reconciliation will be to ensure that the departmental accounts are sufficiently accurate to render possible an efficient departmental control over expenditure (vide 4 h (ii) of the Rules). (F)

5. The above remarks apply to recurring expenditure and not to expenditure that may be incurred from time to time on important non-recurring objects, such as grants and contributions, purchase of rations and purchase of uniforms. It will be for the Hon'ble the Resident to decide what method of watching such expenditure he will adopt. Please see rule 6 of the Rules.

6. The last account compiled by the Pay and Accounts Officer, Bangalore, will be that for September 1931. He will therefore be asked to work out the available balances of grants at the end of September 1931 and intimate the balances to you. The totals of cash payments made during October 1931 on the bills of the various disbursing officers will also be communicated to you by him on my behalf. From these figures, the various disbursing officers, controlling officers, and your own office should write up the registers prescribed in the rules and follow the detailed procedure laid down by the Government of India from 1-11-1931.

7. The expenditure on Civil Works in Bangalore is incurred by a non Government Officer, viz., the Executive Engineer of the Municipal Commission, and with the abolition of the Pay and Accounts Office, there will be no agency to scrutinise before payment the bills presented by the Engineer. It is therefore suggested that these bills should be first countersigned by the departmental officers for whom the works or repairs are executed before they are presented for payment. These officers should be held responsible to watch the progress

of expenditure and the correctness of the claims. If the Hon'ble the Resident approves, instructions may be issued accordingly to the departmental officers concerned.

I have the honour to be,

Sir,

Your obedient servant,

Accountant General.

PKS

Proceedings of the Hon'ble the Resident in Mysore.

No. 8966, dated Bangalore, the 14th December 1931.

READ the following papers:—

Proceedings No. 1052, dated the 2nd February, 1926 of the Resident in Mysore.

Resolution of the Government of India, Finance Department No. F. 13-Ex/25, dated the 2nd August, 1926.

Letter No. T. M. 15-25-925/31-32, dated the 21st October, 1931, from the Accountant General, Madras (T.M. Section).

Order—No. 8966, dated Bangalore, the 14th December 1931.

1. In consequence of the abolition of the Pay and Accounts Office with effect from 1st November 1931, it is necessary to revise the procedure hitherto adopted for the control of expenditure against grants placed at the disposal of the Hon'ble the Resident.

In modification of his Proceedings No. 1052, dated the 2nd February 1926, the Hon'ble the Resident is therefore pleased to direct that the procedure laid down in the rules appended to the Resolution of the Government of India, Finance Department No. F. 13-Ex/25, dated the 2nd August 1926, a copy of which is annexed to these proceedings, shall be adopted by all officers in the Civil and Military Station, Bangalore.

2. The forms appended to the rules annexed have been standardised, and copies should be obtained direct from the Deputy Controller of Forms, Calcutta. Meanwhile manuscript forms should be used.

3. The actuals to end of October 1931 communicated by the Pay and Accounts Officer will be intimated to you by this office. The figures of expenditure for November and December will be communicated by the Officer in charge of the Hon'ble the Resident's Treasury. The adjustments for October, November and December 1931 which will be communicated by the Accountant General, Madras, should be added thereto, and the registers may be maintained from 1st January 1932.

4. The serial numbers shown in Annexure II to these proceedings have been allotted to various Disbursing Officers as required by rule 4 (c) of the rules regarding the control of expenditure against appropriation. The Controlling Officers specified in the annexure are responsible for obtaining from the Disbursing Officers the monthly returns of expenditure and for their consolidation. Each Controlling Officer should maintain a broadsheet in Form C and watch the receipt of the Disbursing Officers' returns before the 7th of the month following that to which they relate. The returns should be consolidated as prescribed in para. 4 (e) of the annexed rules in a statement in Form D which should be forwarded by each Controlling Officer to this office by the last day of that month or as soon as possible after the adjustments are communicated by the Accountant General.

5. Under rule 4 (e) (iii) of the annexed rules, the Accountant General, Madras, will communicate monthly to the Controlling Officers, as soon as the figures are available, the totals of adjustments under the various detailed heads made on account of transfer entries and expenditure debited to the grant through account current.

The expenditure on account of Pay of Officers and Establishment is not as a rule liable to fluctuation. The expenditure under these heads will therefore be communicated to this office direct by the Accountant General, Madras, and the progress of expenditure against the grant for these items will be watched by this office.

6. In addition to the statements which should be submitted by the Controlling Officers in regard to the recurring expenditure other than that for Pay of Officers or of Establishment and for allowances drawn with pay, they are required to submit separately monthly, or as soon as the expenditure is incurred, statements in regard to non-recurring expenditure.

7. Great care should be taken to see that allotments are reserved for meeting commitments which have to be met before the close of the financial year. Adjustments communicated by the Accountant General, Madras, should be noted against such items and the adjustment of balances carefully watched.

8. The statements should be despatched by the Disbursing Officers to their Controlling Officers on the third day of each month.

9. The Accountant General, Madras, will forward to this Residency a state-
[illegible] charges of Mysore Residency and of the Mysore Assigned

10. The expenditure on Civil Works in Bangalore is incurred by a non-Government officer, viz. the Municipal Executive Engineer, Civil and Military Station, Bangalore. The Officer in charge of the Hon'ble the Resident's Treasury, Bangalore, will, therefore, scrutinise and counter-sign the bills presented by the Executive Engineer before they are paid at the Treasury. The Municipal Executive Engineer should forward to the Treasury Officer a statement of expenditure in each month before the 3rd of the following month for purposes of reconciliation of any difference. To enable departmental officers to certify to the proper completion of works the Engineer will forward to them reports of completion showing the estimated and actual expenditure on them. Such reports should be sent for final record in the Treasury." (S.N. 26)

G/C

G. KIRKBRIDE, CAPTAIN,
Secretary to the Resident.

To

The Registrar of Joint Stock Companies, C. & M. Station, Bangalore.
The Collector and District Magistrate, Bangalore.
The Residency Surgeon, Bangalore.
The Commissioner of Police, Bangalore.
The District and Sessions Judge, Bangalore.
The Registrar of Assurances, Bangalore.
The Inspector of Schools, Coorg and Bangalore, Bangalore.
The Registrar, Resident's Court, Bangalore.
The Superintendent of Excise, Bangalore. (Through the Collector.)
The Munsiff-Magistrate, Bangalore. (Through the District Magistrate.)
The Veterinary Superintendent, Bangalore. (Through the Collector.)
The Officer in Charge of the Hon'ble the Resident's Treasury, Bangalore. (Through the Collector.)
The Manager, Residency Press, Bangalore.
The Municipal Executive Engineer, C. & M. Station, Bangalore.
The Income Tax Officer, Bangalore. (Through the Collector.)
The Head Master, Government Training School, Bangalore. } (Through the Inspector of
The Sub-Assistant Inspector of Schools, Bangalore. } Schools.)
The Accountant General, Madras.

[illegible] Office copies [illegible]

Copy to be given to the Cashier, Resident's Office and Assistant Budget Clerk for necessary action.

ANNEXURE I.

Rules regarding the control of expenditure against appropriation.

The head of each department will be responsible for controlling expenditure from the grant or grants at his disposal, and will exercise his control through the controlling officers, if any, and the disbursing officers subordinate to him.

2. Control over expenditure must be exercised with reference to the grant as it stands from time to time. It is the duty of the head of the department to distribute the grant as voted by the Assembly or, in the case of non-voted grants, as sanctioned by the Finance Department, among the various controlling and disbursing officers subordinate to him, so far as this has not been done by the Finance Department. In so doing, he must take into account lump sum cuts made by the sanctioning authority. He must similarly distribute any increases or reductions subsequently made in the grant or in any part of it by competent authority, whether the alteration is due to a supplementary grant, to a lump reduction or to a re-appropriation. When making his distributions, he must invariably communicate to the officers concerned the complete accounts classification, of each item distributed, including the major and minor heads of account, the primary unit and the detailed head of account. Such distribution is, however, not essential in the case of provision for pay of officers and of establishments. In making a distribution, it is always open to the head of a department to keep a portion of the grant as an undistributed reserve in his own hands.

3. The following procedure must be followed by every disbursing officer in submitting claims for money :—

(*a*) He must attach to each bill other than that for pay of officers or of establishments and for allowances drawn with pay a slip in Form A, which will be returned by the treasury officer, with the cash or cheque, after noting thereon the voucher number and date assigned to the bill.

(*b*) He must enter on each bill by means of a rubber stamp or, until a stamp can be obtained, in red ink, the complete accounts classification of the proposed expenditure, from major head down to detailed head of account, and state whether the charge is voted or non-voted. When a single bill includes charges falling under two or more detailed heads, the charges must be distributed accurately over the respective heads.

(*c*) Except in the case of bills for the pay of officers or of establishments and for allowances drawn with pay, he must enter on each bill and on each slip in Form A, the progressive total of expenditure up to date under the sub-head or sub-heads to which the bill relates, including the amount of the bill on which the entry is made.

4. In order to enable all concerned to watch expenditure against those portions of grants which are peculiarly liable to fluctuation, the following procedure must be followed in respect of all bills other than those for pay of officers or of establishments and for allowances drawn with pay :—

(*a*) Every disbursing officer and in respect of his own expenditure from portions of the grant retained in his own hands, every controlling officer and head of department, must maintain a separate register in Form B, for each minor or sub-head of account with which he is concerned. In this must be entered the necessary particulars of the charges drawn on each bill, under the appropriate primary unit and detailed head.

(*b*) On the third day of each month, a copy of the entries in this register, *so far as these record sums actually drawn from the Treasury during the preceding month*, must be sent in full detail by the officer maintaining it to the head of the department or other controlling officer. As certain of the entries in each month will represent bills which were not actually cashed before the end of that month, the copy sent will include a few entries of a previous month and exclude a few made in the month for which the return is submitted. With the copy must be forwarded all the slips in Form A which relate to the bills entered in it. If there be no entries in the register in any month, a "nil" statement must invariably be sent.

(*c*) In order to watch the receipt of the returns prescribed in the foregoing paragraph, the controlling officer must maintain a broadsheet in Form C, in which a serial number will be allotted to each individual disbursing officer. This broadsheet must be carefully watched and reminders sent if any returns are not received by the 7th of the month, since the accuracy of the controlling officer's accounts will depend upon the receipt of complete returns. The serial number allotted to each disbursing officer must be communicated to the Accountant General.

(*d*) On receipt of the returns from disbursing officers, the controlling officer must carefully examine them and must satisfy himself—

(*i*) that the accounts classification has been properly given;

(*ii*) that progressive expenditure has been properly noted on the slips and the available balances worked out;

(*iii*) that expenditure up to date is within the grant;

(*iv*) that the returns have been signed by the disbursing officer; and

(*v*) that all relevant slips in Form A have been attached.

If he finds defects in any of these respects, he must take immediately steps to rectify them.

(*e*) When all disbursing officers' returns for a particular month have been received and found to be in order, the controlling officer must prepare a statement in Form D, in which he will incorporate—

(*i*) the totals of the figures supplied by disbursing officers;

(*ii*) the totals taken from his own registers in Form B; and

(*iii*) the totals of adjustments under the various detailed heads which will be communicated to him by the Accountant General on account of transfer entries and expenditure debited to the grant through accounts current.

If the controlling officer be not the head of the department, he must forward to the latter authority a copy of this statement, supporting it by the slips in Form A, and the copies of Form B submitted by disbursing officers and by a copy of the month's entries in the register in Form B maintained in his own office with the relevant slips in Form A.

If any adjustment communicated by the Accountant General affects the appropriation at the disposal of a subordinate disbursing officer, the fact that it has been made must be communicated by the controlling officer to the disbursing officer concerned.

(*f*) On the receipt of all the necessary returns, the head of the department must prepare an account in Form E, showing the complete expenditure from the grant at his disposal up to the end of the preceding month. The figures of expenditure upon pay of officers and establishments and upon allowances drawn with pay will be communicated to him by the Accountant General as prescribed in paragraph 5 below.

(*g*) In May of each year, the head of the department must forward to the Accountant General a copy of his account for April in Form E. In subsequent months, it will suffice to send an abstract of the expenditure up to date under the various heads of disbursements in three columns, shewing—

(*i*) expenditure up to the end of the preceding month;

(*ii*) expenditure during the month just concluded; and

(*iii*) total expenditure up to date, being the sum of (*i*) and (*ii*).

The subsidiary records in Forms B and D will be retained by the head of the department in his own office, unless in any case the Accountant General requires that the whole or any part of them should be sent to him with the statement.

(*h*) The head of the department and the Accountant General will be jointly responsible for the reconciliation of the figures given in the accounts maintained by the head of the department with those which appear in the Accountant General's books. Such reconciliation should be made monthly, the initial responsibility resting with the Accountant General. The reconciliation need not be very close; its extent should be determined by the following considerations:—

(*i*) that the account figures finally published will be those maintained by the Accountant General, and

(*ii*) that the main object of the reconciliation is to ensure that the departmental accounts are sufficiently accurate to render possible an efficient departmental control of expenditure.

5. Expenditure on the pay of officers and establishments is not, as a rule, liable to violent fluctuation. Moreover, the provision for such expenditure is frequently not distributed among disbursing officers. It is therefore unnecessary to watch such expenditure through the forms and registers prescribed in paragraph 4 above. The figures of such expenditure will be communicated monthly by the Accountant General to the head of the Department, who must enter them in his account in Form E and watch the progress of expenditure against the grant.

6. The head of the Department and his controlling officers must further take steps to maintain a careful watch over expenditure incurred from time to time on important non-recurring objects, such as grants and contributions, purchase of rations and purchase of uniforms. It is necessary to deal with such items separately from the accounts of ordinary monthly expenditure since they occur once or twice only in the course of a year. The head of the Department or controlling officer must decide for himself what method of watching such expenditure he will adopt. In some cases he may prefer to keep the entire grant under his own control and to order disbursing officers who wish to spend money against it to apply to him for a special allotment. In other cases, he may prefer to distribute the grant and to order his disbursing officers to report expenditure against it as soon as they incur such expenditure, separately from their ordinary monthly accounts. Whatever method he adopts, it is essential that he should keep himself informed, not only of actual expenditure against such grants, but also of liabilities which have been incurred and must ultimately be met from them. Without such information, no adequate control over expenditure can be exercised.

7. Under the procedure prescribed in these rules, a head of department or controlling officer should be in a position to recognise at once the necessity for increasing the provision at the disposal of a particular disbursing officer under a particular detailed head. When this need arises, he should proceed as follows :—

(*i*) He should in the first place examine the allotments given to other disbursing officers under the same detailed head inside the primary unit of appropriation, and transfer to the disbursing officer who requires an additional allotment such sums as can be permanently or temporarily spared. Since appropriation audit will be conducted against total grants, there is here no question of re-appropriation in the technical sense of the word. The process amounts to nothing more than redistribution, which the controlling officer can ordinarily effect without reference to other authority.

(*ii*) Should he find such redistribution impossible, he should examine the allotments against other detailed heads inside the primary units of appropriation, with the object of discovering probable savings and effecting a transfer. Where such redistribution is feasible, he should, if he has been invested with the necessary powers, carry it out. Otherwise, he should obtain the sanction of competent authority.

(*iii*) If provision of funds from within the primary unit proves to be impossible, he should consider whether a re-appropriation from another unit within the grant is feasible. If so, he should proceed as indicated in clause (*ii*) of this paragraph.

(*iv*) Finally, if no re-appropriation from within the grant can be effected, the head of the department should apply to the administrative department concerned for a supplementary demand to increase his grant. This course should not, however, be adopted until it is quite certain that there are no spare funds available within the grant.

FORM A.

Major Head.

Minor Head.

Sub-Head.

No. of Voucher.	Particulars.	Amount.
	Previous expenditure	
	Expenditure up to date	

Dated—————————— *Signature*——————————

Paid——————————

Date—————————— *Designation*——————————

——————————*Treasury.*

FORM B.

Office of———————— Head of Account————————
Month———————— Major Head————————
Minor Head————————
Sub-Head————————

No. of Voucher.	Sub-Head of grants.											Deduction if any.	Net amount of the bill.
Allotment.													
Total for the month ...													
Total from 1st April ...													
Balance of the appropriation ...													

NOTE 1.—Allowances not drawn with pay should be shown as a separate detailed head in the register.
NOTE 2.—If an allotment is changed the necessary correction of the register should be made in red ink.
NOTE 3.—This account should be despatched on the 3rd of the following month supported by slips (Bills extracts).

Signature————————
Date———————— *Designation*————————

FORM C.

Office of————————
Broadsheet for watching receipt of account from Disbursing Officers—
Major head————
Minor head————
Sub-head————

Serial No.	Names of Disbursing Officers.	District.	Date of receipt of account.						
			April.	May.	—	—	—	March.	—

NOTE 1.—Districts are to be arranged according to alphabetical order.
NOTE 2.—Dates of receipts should be noted in monthly columns. Reminder should be sent if not received by the 7th of the month.

FORM D.

Compilation Sheet.

Major head———————————————

Minor head———————————————

Sub-head———————————————

Month.	Serial No. of the Disbursing Officers.										Total for each officer.	Remarks.
	Total expenditure cash ...											
	Add Adjustment communicated by A. G. Grand total ...											
	Add total up to previous month ...											
	Progressive total up to date ...											

FORM E.

Consolidated Accounts of for the year.

1	2		3		4 (monthly columns).					
Heads of Disbursement.	Grant sanctioned.		Grant Distributed.		April.		May.		Total from April to date.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non voted.	Voted.
Total of all primary units including Pay of Officers and Establishment (temporary and permanent).										

Note.—Progressive actuals should be checked against budget appropriation in columns 2 and 3 every month.

ANNEXURE II.

MYSORE RESIDENCY.

Controlling Officers.

1. Secretary to the Hon'ble the Resident in Mysore, Bangalore	28–Ecclesiastical, 29–Political (non-voted), 46–Stationery and Printing.

Add the following under Annexure II.:-

Mysore Residency.

Controlling Officer.

Item 3. Officer in charge of the Hon'ble the Resident's Treasury, Bangalore. (S.N. 26)	26-Police. 28-Ecclesiastical, 29-Political, 46-Stationery and Printing. All Civil Works expenditure.
7. Inspector of Schools	31–Education.
8. Collector and District Magistrate, Civil and Military Station, Bangalore.	2–Taxes on Income, 5–Land Revenue, 6–Excise, 7–Stamps, 22–General Administration, 24–Administration of Justice—Law Officers, Criminal Courts, 25–Jails and convict settlements, 34–Agriculture—Veterinary, 37–Miscellaneous Departments.
9. Secretary to the Hon'ble the Resident in Mysore and Registrar of Joint Stock Companies.	24–Administration of Justice—Judicial Commissioner, 29–Political (non-voted), 37–Miscellaneous, 33–Public Health, 22–General Administration—Discretionary grant.

Mysore Assigned Tract.

Add the following against item 10. Officer in charge of the Hon'ble the Resident's Treasury, Bangalore. (S.N. 26).	All Civil Works under all Major heads---- relating to Mysore Assigned Tract.

Disbursing Officers.

13. Income Tax Officer, Bangalore ...	2–Taxes on income.
14. Superintendent of Excise ...	6–Excise.
15. Sub-Registrar, Civil and Military Station, Bangalore.	9–Registration.
16. Registrar, Resident's Court ...	... 24–Administration of Justice—Judicial Commissioner.
17. Munsiff-Magistrate ...	... 24–Administration of Justice—Criminal Courts.
18. Veterinary Superintendent ...	... 34–Agriculture.
19. Sub-Assistant Inspector of Schools	... 31–Education.
20. Head Master, Government Training School.	31–Education.

946—21-12-1931—100—RPB.

8

Draft.

No 809
Rev-1

15th Jan-1932

An extract from the marginally noted paper is forwarded to the------

Collector and District Magistrate,
Residency Surgeon,
Commissioner of Police,
District and Sessions Judge,
Registrar of Assurances,
Inspector of Schools, Coorg and
Municipal Executive Engineer,
Registrar, Resident's Court,
Manager, Residency Press,

for information and favour of communication to the officers, if any, under his control.

For Secretary to the Resident.

Statement showing the modified appropriation and the balance available on 1st October, 1931, under each sub head in the Mysore Assigned Tract and ---- Residency grants.

R. N. 6.

Note for Typist.
Please show me before typing enclosure to this draft.

T. N. Thangavelu
Assistant
2-1-1932.

No. 291-A-32.

Office of the Collector and Dt. Magistrate,
Civil and Military Station, Bangalore.

Dated 26th January, 1932.

FROM

G. H. Cooke, Esquire, M.C., I.C.S.,

COLLECTOR AND DISTRICT MAGISTRATE,
CIVIL AND MILITARY STATION,
BANGALORE.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
28 JAN. 1932
Regd. No. 984
Dy. No. 520/31

To

The Secretary to the Resident
in Mysore, Bangalore.

SIR,

Rules regarding the control of expenditure against appropriation - Annexure II to Resident's Proceedings No. 8966, dated the 14th December 1931.

S.N.7
-P-

In item 8 of the above annexure, Collector and District Magistrate, has been shown as Controlling Officer for the budget heads "7 Stamps" and "25 Jails & Convict settlements". No payments are made by the Collector under "7 Stamps". The expenditure under this mainly consists of discounts paid to stamp vendors for the sale of stamps. The bills regarding this are paid by the Treasury Officer direct. There are three minor heads under "25 Jails & Convict Settlements", detailed in the margin.

a) Charges for moving prisoners.
b) -do- Police custody
c) -do- Maintaining prisoners in jails.

The bills under (a) & (b) are paid by the Commissioner of Police direct and that under (c) by book adjustment. I therefore request that the above annexure may be amended as detailed in the margin. The bead

14A. Officer i/c of Resident's Treasury - 7 Stamps.
17A. Commissioner of Police - 25.Jails & Convict Settlements.

"Controlling Officers" may also be amended. The Treasury Officer has accepte this amendment.

P.T.O.

this amendment.

I have the honour to be,
Sir,
Your most obedient servant,

27.1.32

COLLECTOR & DT.MAGISTRATE.

CKN/26.1

KtA
26.1.32

10

DEPARTMENT.

BRANCH.

File No. 520 1931

Serial No.

Draft Letter / Memorandum / Telegram

No. 1427 Dated 24th July 1932

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

To

Addenda.

In Annexure II to the proceedings of the Hon'ble the Resident No. 8966, dated the 14th December, 1931, please insert the following under "Disbursing Officers" after serial numbers 14 and 17 respectively:-

"14-A Officer in charge of the Hon'ble the Resident's Treasury, Bangalore ... ... 7-Stamps"

"17-A. Commissioner of Police- 25-Jails and Convict Settlements"

Secretary to the Resident.

To

The Registrar of Joint Stock Companies, C. & M. Stn, Bangalore.
The Collector and District Magte., "
The Residency Surgeon, Bangalore.
The Commissioner of Police, "
The District and Sessions Judge, "
The Registrar of Assurances, "
The Inspector of Schools, Coorg and "
The Registrar, Resident's Court "
The Superintendent of Excise, "
The Munsiff Magistrate, "
The Veterinary Superintendent, "
The Officer in charge of the Hon'bl the Resident's Treasury, "
The Manager, Residency Press, "
The Municipal Executive Engineer, "
The Income Tax Officer, "
The Head Master, Government Training School, Bangalore.
The Sub-Assistant Inspector of Schools
The Accountant-General, Madras.

T. N. Thangavelu
Mudaliar.
4-2-1932

S. 5.
MGIPC—S1—325 (CPS) DOP—(G-1442)—24-4-31—50,000 Pads.

Civil works are executed by the Municipal Commission (through their Executive Engineer) under an agreement between them and the Government of India under which the Municipal Commission charge - 12½ or 10 per cent on the value of work done, subject to a minimum of Rs.3000/- per annum.

Ordinarily, a contractor makes his own arrangements for paying the men working under him and does not wait until the amounts of his bills are recovered. He uses his working capital and recoups it when his bills are met. A contractor can always protest against unnecessary delays in the settlement of his bills, but cannot plead that his men have to go without payment until his bills are paid.

The Municipal Engineer is in a similar position as regards civil works. I do not therefore think that it will carry us very far if we say that, in order to avoid delays in payment to the men employed by the Municipal Engineer in the execution of civil works, the Executive Engineer's bills may be paid at the Treasury without check by any Government Officer. The Accountant General, Madras, as the Audit Officer, has to agree to such a proposal even if the Resident were inclined to support it. The suggestion that the bills may be sent for countersignature by a Government officer <u>after</u> - payment is as good as asking for payment without check. The - Accountant General is sure to insist on the countersignature, in token of check, <u>before</u> payment, whether they be contractor's bills or the muster rolls.

2.. The inconvenience felt by the Executive Engineer is however very real and some way should be found to meet his wishes.

One course would be to request officers concerned to treat Executive Engineer's bills as urgent references and return them without delay with their countersignature. But it would be difficult to insist on this, because the time taken by an officer would

would depend on the amount of check that he feels he should exercise before owning responsibility for its propriety and correctness. I am afraid also that such a request might result in the bills being countersigned as a mere formality.

Another course that suggests itself to me is to ask the Executive Engineer to pay in advance and then recoup himself when the bills are paid by Government. This would require a fixed sum of, say, Rs.1000/- being placed at the disposal of the Executive Engineer from Municipal Funds. It can be placed to his credit at the Bank in a Civil Works Account into which all payments received from Government might be paid in and from which sums required to meet civil works payments might be drawn. This, I suppose, would require the permission of the Municipal Commission.

(3) A third course would be to centralise the check of Executive Engineer's bills at the Treasury, making the Treasury Officer responsible for check on behalf of Government. In that case, the expenditure against the allotments for civil works under each Major Head would be watched by him instead of the several officers who generally operate on these major heads. This course has a great deal to recommend it. In the first place, the delays now complained of by the Executive Engineer (and which, I think, are bound always to occur if the check is properly done) will vanish. The bills will undergo more careful and efficient check in an accounts office used to such work than in the various executive offices. The Executive Officers will also be relieved of the necessity of preparing A forms for every bill of the Executive Engineer, and maintaining the records B to E necessary for the control of expenditure on civil works. The Executive Engineer, too, can deal with a single officer in regard to works bills instead of a number of officers. The check, too, will follow a uniform method in the hands of a single officer. Sanctions can be communicated to one officer instead of to various officers and the necessary Registers may be maintained in one office.

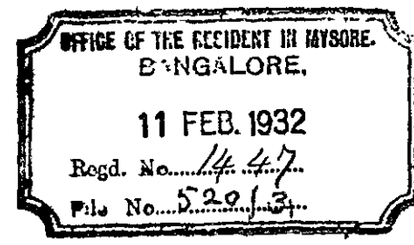
Paragraph 10 of the Proceedings is based on Accountant General's suggestion, but, personally, I think it is unworkable, and would in practice gradually dwindle into a mere formality, defeating the very object of countersignature, or result in delays in payment. In the coming months of February and March, there may be a serious set back to the progress of expenditure against grants.

3. I think therefore that both from the point of view of the Executive Engineer and that of Government, it is desirable to centralise Government check at the Treasury Office. If this view is accepted, in annexture II to the Resident's Proceedings, "Civil works under all Major Heads" will have to be added against '10 Officer in charge of the Treasury'. This can be done by the Resident. But the Treasury Officer would then require an extra hand for dealing with the additional work.

(Sd) S. Kuppusami,

12-1-1932.

The Collector, Civil & Military Station, Bangalore.
U.O. No.57 dated 12th January 1932.



Ref.No.24-A-32 Enc.1

Copy with a copy of President, Municipal Commission's reply No.437/32 dated 4-2-1932 forwarded to the Secretary to the Resident in Mysore, Bangalore for favour of disposal. I agree with the Treasury Officer's and President, Municipal Commission's suggestions

Office of the Collector,
C. & M. Station, Bangalore,
Dated the 6th February 1932

COLLECTOR.

No.437/32/P.P., dated 4th February 1932.

Returned. I agree with the suggestions contained in para 2 (d) of the Treasury Officer's note.

(Sd) C.P. Chandran,
3-2-32.
for President, M.C.

---:O:---
"C O P Y"

for SHERISTADAR. 10/2/32

~~adjustments made in this office~~ and the expenditure on account of the pay of officers and Establishments will be communicated by this office to the controlling officers and the Pesidency respectively. Necessary statements showing, under detailed heads, the totals of figures for the months from October 1931 to December 1931 have been sent. The statements for January 1932 will issue shortly. Regarding adjustments made by this office in the accounts for October 1931 to January 1932 (both months inclusive), intimation slips have been sent to the Controlling Officers in respect of each adjustment detailing the nature and amount of the same. But, in respect of accounts beginning with those for February 1932, it is proposed to discontinue the issue of such separate slips. The particulars of adjustments will, however, be furnished in the statement of totals of adjustments which will be forwarded by this office to the Controlling Officers. The due date for the issue of these statements may be fixed as 25th of the month following that to which the accounts relate so as to accord with the

date fixed in paragraph 9 of the proceedings in respect of statements of receipts and charges to be forwarded to the Residency.

2. I presume that the Hon'ble the Resident will be agreeable to the proposals set forth above and request that his formal approval may be communicated to this office and to the departmental officers concerned.

I have the honour to be,
Sir,
Your obedient servant,

Assistant Accountant General.

13

DEPARTMENT.

BRANCH.

File No. 520 (97)

Serial No.

Draft Letter / Memorandum / Telegram

No. 259 Dated 9th April 1932

Class for telegrams — Ordinary / Express. / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.11. P.W.6 (~~Code word for telegrams.~~)

S.N.7. (F)

To

The Accountant-General,

Madras.

Subject:- Mysore Residency and Assigned Tract Revenues-Procedure for control of expenditure .

Sir,

With reference to your letter No. T.13-Bang. 415, dated the 4th March, 1932, I am directed to inform you that the Hon'ble the Resident sees no ------ objection to your furnishing ---------- particulars of adjustment from -------- February, 1932, in the statement of ~~kak~~ totals of adjustments which will be forwarded by your office to the ------- Controlling officers. The due date for the issue of these statements has been fixed as 25th of the month ------- following that to which the accounts relate so as to accord with the date fixed in para 9 of the Resident's proceedings No. 8966, dated the 14th December, 1931, in respect of ------- statements of receipts and charges to be forwarded to this Residency.

2.

S. 5.
MGIPC—S1—325 (OPS) DOP—(G.1442)—24-4-31—50,000 Pads.

2. The total expenditure incurred under each primary unit under the several major heads may kindly be given in the statement of charges required to be ------ furnished to this Residency under para 9 of the proceedings referred to above.

I have etc.,

Secretary to the Resident.

Copy forwarded to the ---------- ~~(with a copy of the letter referred to)~~

Collector and District Magistrate,

Residency Surgeon,

Commissioner of Police,

District and Sessions Judge and Registrar of Assurances

Inspector of Schools, Coorg and

Officer in charge of the Resident's Treasury,

Civil and Military Station, Bangalore,

for information.

T. N. Thangavelu Mudaliar
17-3-1932.

1283—22-3-1929—4,000—RPB.

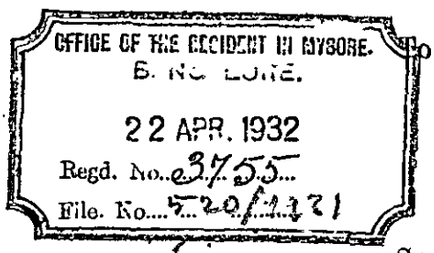
14

A 2/14 No. 2297 Enclos. 1

DISTRICT AND SESSIONS COURT,
CIVIL AND MILITARY STATION,
Bangalore, dated 21/56 April 19 32.

FROM

C.V.Reddi Esq., B.A., B.L.,
DISTRICT AND SESSIONS JUDGE,
CIVIL AND MILITARY STATION,
BANGALORE.



To

The Secretary to the Hon'ble
the Resident in Mysore,
BANGALORE.

SIR,

S.86/129 20c-30

Subject:- Refund of lapsed deposits - Reference Your letter No. 2592/208 of 1930 dated 13-4-1932.

I have the honour to state that the undermentioned * items of lapsed deposits were refunded to the respective persons who were entitled to receive the same on their application after obtaining the requisite sanction of the sanctioning authorities as per Rule No. 31 contained in the Judicial Notification No. 2 dated 1-1-1927 of the Hon'ble the Resident in Mysore, during the year ended with 31st March 1932. I may be permitted to point out that such refunds of lapsed deposits are not items of expenditure of moneys belonging to Government but are only repayments of moneys belonging to Suitors which have technically lapsed to Government because repayments of the same were not applied for by the parties concerned to the Courts within the period of time prescribed by the rules. Such refunds of lapsed Suitors' moneys are inevitable and are sanctioned in the ordinary course. Till now the Judicial Officers of the station were not concerned with the administrative procedure that had to be adopted in providing necessary funds under "Refunds of lapsed Civil Court deposits, G. Miscellaneous" as suitable provision under this head appears to have been made every year, by reappropriation

P.T.O.

or otherwise, by the Local Government at the suggestion of the local Pay and Accounts Officer or otherwise who used to watch the progress of expenditure. I may also add that no specific allotment under the head of "Refunds of lapsed Civil Court deposits - G. Miscellaneous " appears to have been made for 1931-32.

In view of the recent abolition of the post of Pay and Accounts Officer, Bangalore, may I request that the Accountant-General, Madras or the Treasury Officer, Bangalore may be requested, if no objection exists, to watch the expenditure under this head and suggest to the Residency the necessary reappropriations required to be made from time to time under the head of "Demand No. 77 - Refund of lapsed Civil Courts deposits - G. Miscellaneous". If no provision has been made under the head of "Refund of lapsed Civil Court deposits - G. Miscellaneous" in the budget for the year - 1932-33, I request that a sum of Rs 3000/- may be provided for under that head.

I have the honour to be,

Sir,

Your most obedient servant,

District and Sessions Judge.

PSR.

15

DEPARTMENT.

BRANCH.

File No. 520

Serial No. 1931

Draft. Letter / Memorandum / Telegram

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line† (*Only for Foreign Telegrams. †Not for Foreign Telegrams.)

No. 3197 Dated 10th May 1932

To be issued on — Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.14. P.W.B (~~Code word for telegrams.~~)

S.N.2/B

S.N.3.

To

The District and Sessions Judge,
Civil and Military Station,
Bangalore.

Subject:- Refund of Lapsed Deposits.

Sir,

With reference to your letter No. 2297, dated the 21st April, 1932, I am directed to refer to the list of ~~authorities~~ authorities responsible for control over expenditure in each demand for grant ---- against budget provision for 1931-32 ~~for~~ forwarded with my endorsement No. 5848, dated the 13th August, 1931, and to point out that in the case of "77-Refunds" the authority responsible for watching the progress of expenditure against appropriation is the authority administering the revenue head concerned. I am ~~therefo~~ therefore to request that in future you will be so good as to watch the progress of the expenditure against appropriation under "77-Refunds-G-Miscellaneous Revenue. Refunds of lapsed Civil Court *deposits*". The Accountant-General, Madras or the Officer

9/5

S. 5.
MGIPO—S1—328 (CPS) DOF—(G-1432)—24-4-31—50,000 Pads.

Officer in charge of the Resident's ------- Treasury, Bangalore, cannot be asked to watch the expenditure under this head as suggested by you.

2. Application for the additional grant required under the above head ------ during 1932-33 may kindly be made early in December, 1932. The expenditure under this head may kindly be included in your monthly return submitted to this Residency.

I have etc.,

Secretary to the Resident.

T.N. Thangavelu
Malabar.
4-5-1932.

16

No: T.13, Bang. 993. OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 15th August 193 2

Enclosures.

FROM

THE ACCOUNTANT GENERAL,

MADRAS,
(T. A. D. 13.)

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

SIR,

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
17 AUG. 1932
Regd. No. 7391
521/31

Subject:- Maintenance of Departmental accounts..

I have the honour to state that requisitions are being received from the various departmental officers in Mysore Assigned Tract for detailed figures of receipts and expenditure for the year 1931-32 and for the first quarter of 1932-33 relating to the Budget heads under their administrative control for purposes of preparation of Budget Estimates for 1933-34 and Revenue Administration Report for 1931-32. Under the scheme of maintenance of accounts in the departmental offices detailed in Proceedings No. 8966 dated 14-12-1931 of the Hon'ble the Resident in Mysore, correct and detailed accounts have to be kept by those offices. I request that all the departmental controlling officers may kindly be instructed to take necessary information from the accounts maintained in their offices, and if necessary, to send the statements prepared by them to this office for check.

I have the honour to be,

Sir,

Your obedient servant,

R. Srirangarajan

Assistant Accounts Officer.

vs

16

File No. 526/1931

Serial No:

DEPARTMENT.

BRANCH.

Draft ~~Letter~~ / Memorandum / Telegram

No. 5625 Dated 24th Aug. 1932

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

To

A copy of the undermentioned paper is forwarded to the ----------

Collector and District Magistrate,

Residency Surgeon,

Commissioner of Police,

District and Sessions Judge and Registrar of Assurances,

Inspector of Schools, Coorg and

Officer in charge of the Hon'ble the Resident's Treasury,

Manager, Residency Press,

Civil and Military Station, Bangalore,

for information and guidance.

Secretary to the Resident.

Letter No. T.13. Bang. 993, dated the 15th August, 1932, from the Accountant-General, Madras . (T.A.D. 13.).

T. N. Thangavelu
Mudaliar
19-8-1932.

S 5.
MG(PC—S1—325 (GPS) DCF—(G-1432)—24-4-31—50,000 Pads.

17

DEPARTMENT.

BRANCH.

File No. 528/1931

Serial No.

Draft Letter / Memorandum / Telegram

No. 5638 Dated 24th Aug. 1932

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.11.

(Code word for telegrams.)

P. T. O.

To

The Collector,
Civil and Military Station,
Bangalore.

Subject:- Control of Civil Works --------
expenditure in the C. & M. Stn., Bangalore

Sir,

With reference to your endorsement No. 24-A-32, dated the 6th February, 1932, regarding the appointment of an additional clerk in the Hon'ble the Resident's ----- Treasury, Bangalore, in connection with the control of civil works expenditure in the Station, I am directed to request that you will be so good as to inform me of the scale of pay which you recommend for the additional clerk in question. I am to enquire whether funds are available for the purpose in the current year's Assigned Tract budget under the head ----- "Account IV-Other Expenditure Heads-E-General Administration-District Establishment."

I have etc.,

Secretary to the Resident.

S.5.
MG'PC—S1—325 (CPS) DOE—(G-1432)—24-4-31—50,000 Pads.

T. N. Thangavelu
Mudaliar.
19-8-1932.

Rec'd 20-8-32

(21

Letter No.930 dated 30-8-32, from the Treasury Officer Bangalore to the Collector and Dist.Magistrate, C & M Stn., Bangalore.

With reference to your endorsement No.4263-A-32 dated 26th August 1932, I have the honour to recommend a fixed pay of Rs.40/- per mensem to the clerk as the post will necessarily be a temporary one depending on the continuance of the contract between the Government of India and the Municipal Commission for the execution of Civil Works.

As regards savings the only allotment under "Account IV other expenditure Heads" E General Administration Dist. Establishment placed at my disposal is that for the pay of the Audit Clerk. No savings are available under that head. The additional amount required may therefore be reappropriated from savings, if any, anticipated from the allotment at your disposal.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
6 SEPT. 1932
Regd. No. 8025
File. No. 520 | 32

No.4263-A-32

Copy forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, with reference to his No.5638/5282 dated 24-8-32. I recommend the scale of pay proposed by the Treasury Officer.

1931

It is not possible to anticipate savings under the budget heads under my control to meet this charge, as I am submitting proposal separately for increasing the Discretionary Grant out of the savings anticipated thereunder. The balance of about Rs.100/- now remaining will not be sufficient to meet the demands till the end of the current year.

S.N.17.

S. G.
Collector & Dt.Magistrate.

Office of the Collector
and District Magistrate,
C & M Station, Bangalore,
Dated 5th September '32.

DESPATCHED
5 - SEP 193

vs.

22 !

DEPARTMENT.

BRANCH.

File No: 520

Serial No: 1931

Draft Letter / Memorandum / Telegram

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. 6504 (Endorsement No. 2217) Dated 26th Sept 1932

Proceedings of the Hon'ble the Resident in Mysore.

To

Read:-

Letter No. 930, dated the 30th August, 1932, from the Officer in charge of the Resident's Treasury, Bangalore.

Endorsement No. 4263-A-32, dated the 5th September, 1932, from the Collector and District Magistrate, Civil and Military Station, Bangalore.

Order.

Under Rule 58 of the Book of Financial Powers the Hon'ble the Resident is pleased to sanction the creation of a temporary clerk's post on a pay of Rs. 40/- per mensem in the Hon'ble the Resident's Treasury, Bangalore, for a period of six months with effect from the 1st October, 1932, in connection with the control of civil works expenditure and the preparation of Capital and Revenue Accounts of the residential buildings in the Civil and Military Station, Bangalore.

2. The charge should be met from the allotment in the current year's Assigned Tract budget under the head "Account IV-Other Expenditure Heads-

E-

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

8.N.18.

Heading:

Case or Diary No.

If post copy of telegram required —do.—

Date of despatch of above

List of enclosures

(Code word for telegrams.)

End. 4.N 22/3/19

S.5.
MGIPC—SI—323 (CPS) DCF—(G-1432)—24-4-31—50,000 Pads.

E-General Administration-District --- Establishments-E.2-Pay of Establishments," to which head reappropriation will be made, if necessary, in due course.

For Secretary to the Resident

To

The Collector and District ------ Magistrate, Civil and Military ------- Station, Bangalore, with the request that necessary --- draft amendment to the Resident's ---- proceedings No. 8956, dated the 14th December, 1931, may be submitted for the approval of the Hon'ble the ----- Resident.

The Officer in charge of the --- Hon'ble the Resident's Treasury, ----- Bangalore, (through the Collector), -- with copies of letters Nos. T.13-Bang. 715 and 732, dated the 4th and 10th June, 1932, respectively, from the Accountant-General, Madras, with the request that he will be so good as to prepare and submit to this Residency in future not later than the 1st ---- February every year Capital and Revenu Accounts of Residential buildings in the C. &. M Station, Bangalore. The accounts for 1930-31 may also kindly be prepared and submitted to this ------- Residency, in duplicate, at an early date in consultation with the Munici-

Municipal Executive Engineer.

The Municipal Executive Engineer,
Civil and Military Station, Bangalore.

The Accountant-General, Madras.

T. N. Thangavelu
Mudaliar
21-9-1932.

Rev. 225
R. 225
15.

Records.
This should be entered in the list of Returns.

23

No. T.13. Bang-85. 1829

OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 10th September *193* 2

Enclosures:

FROM

THE ACCOUNTANT GENERAL,

MADRAS,
(T.13-Section.)

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
13 SEP. 1932
Regd. No. 8291
File. No. 52-0-3

To

The Secretary to the

Hon'ble the Resident in Mysore, Bangalore.

SIR,

Sub:-Mysore Residency and Assigned Tract Revenues - Procedure for control of expenditure.

I have the honour to invite a reference to the procedure of intimating account adjustments to the departmental controlling officers detailed in this office letter No. T.13.Bang-415, dated 4-3-1932 and approved of by you in your letter No. 2519/520 of 1931 dated 9-4-32. As it is found inconvenient to furnish the particulars of adjustments in the monthly statements, I have to inform you that, from August 1932, the Controlling officers will be informed through separate intimation slips of the nature and amount of each adjustment when it is actually carried out by this office. The monthly statements required in paragraph 5 of Proceedings No. 8966 dated 14-12-1931 of the Hon'ble the Resident will continue as at present.

2. I request that the changes in procedure may kindly be communicated to the Controlling Officers subordinate to yo

I have the honour to be,
Sir,
Your obedient servant,

R. Srinivasaraja

Assistant Accounts Officer.

T.A.M.

D r a f t.

No. 6697 / Enc-1 Dated. 4th Oct. 32

A copy of the undermentioned

paper is forwarded to the

1. Collector & District Magistrate,

2. Residency Surgeon,

3. District and Sessions Judge and
Registrar of Assurances,

4. Inspector of Schools, Coorg &

5. Commissioner of Police,

6. Officer in charge of the Hon'ble
the Resident's Treasury,

Civil and Military Station, Bangalore

for ~~xxxxxxx~~ information in continuation

of the endorsement from this Residency

No.2519, dated the 9th April, 1932.

for SECRETARY TO THE RESIDENT.

Letter No.T.13. Bang.85, dated the
10th September, 1932 from the Accountant
General, Madras.

T. N. Thangavelu Mudaliar.
26-9-1932.

8.4.13.

8.4.21.

Encd 2019

Encl. 2019.

25

Q
7/4

No. 4855-A-32.

Enc 1.

Office of the Collector and Dt. Magistrate,
Civil and Military Station, Bangalore.

Dated 5th October 1932.

FROM

G.H.Cooke, Esq., M.C., I.C.S.,
COLLECTOR AND DISTRICT MAGISTRATE,
CIVIL AND MILITARY STATION,
BANGALORE.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
10 OCT 1932
Regd. No. 9047
File No. 528/32

To

The Secretary
to the Hon'ble the Resident in Mysore,
Bangalore.

SIR,

Civil Works expenditure - control of etc. -
Hon'ble the Resident's Proceedings No.6504 dated
26th September 1932.

I enclose a draft amendment to the Hon'ble the

Resident's Proceedings No.8966 dated 14-12-1931.

I have the honour to be,

Sir,

Your most obedient servant,

Collector and District Magistrate.

vs.

25
A.

Draft amendment to the Hon'ble the Resident's Proceedings No.8966, dated 14th December 1931 regarding control of expenditure.

-----:o:-----

Para 10. Substitute the following for para 10.

The expenditure on Civil Works in Bangalore is incurred by a non-Government officer, viz., the Municipal Executive Engineer, Civil and Military Station, Bangalore. The Officer in charge of the Hon'ble the Resident's Treasury Bangalore will therefore scrutinise and countersign the bills presented by the Engineer before they are paid at the Treasury. The Municipal Executive Engineer should forward to the Treasury Officer a statement of expenditure in each month before the 3rd of the following month for purposes of reconcilation of any difference To enable departmental officers to certify to the proper completion of works the Engineer will forward to them reports of completion showing the estimated and actual expenditure on them. Such reports should be sent for final record in the Treasury.

Annexture II. Add the following under Annexture II.

"Mysore Residency Controlling Officer. Item 3. Officer in charge of the Hon'ble the Resident's Treasury, Bangalore.	26 Police 28 Ecclesiastical and 29 Political - 46 Stationery & Printing - All Civil Works expenditure.
Mysore Assigned Tract. Add the following against Item 10. Officer in charge of the Hon'ble the Resident's Treasury, Bangalore."	And Civil Works under all Major heads relating to Mysore Assigned Tract.

COLLECTOR & DIST.MAGISTRATE.

VS.

26.

Office of the Resident in Mysore,
Dated Bangalore 29 Octr.1932.

No.7263

S.N.7.
resp (W)

MEMORANDUM.

In the proceedings of the Hon'ble the Resident in Mysore No.8966, dated the 14th December, 1931, for para 10 substitute the following for paragraph 10:-

"The expenditure on Civil Works in Bangalore is incurred by a non-Government officer, viz., the Municipal Executive Engineer, C.& M.Station, B'lore. The Officer in charge of the Hon'ble the Resident's Treasury, Bangalore, will, therefore, scrutinise and countersign the bills presented by the Municipal Executive Engineer before they are paid at the Treasury. The Municipal Executive Engineer should forward to the Treasury Officer a statement of expenditure in each month before the 3rd of the following month for purposes of reconciliation of any difference. To enable departmental officers to certify to the proper completion of works the Engineer will forward to them reports of completion showing the estimated and actual expenditure on them. Such reports should be sent for final record in the Treasury".

Annexure II

Add the following under Annexture II.-

"Mysore Residency.		
Controlling Officer.		
Item 3.		
Officer in charge of the Hon'ble the Resident's Treasury, B'lore.		26 Police 28 Ecclesiastical and 29 Political - 46 Stationery & Printing All Civil Works expenditure.

Mysore Assigned Tract.
Add the following against Item 10.

"Officer in charge of the Hon'ble the Resident's Treasury, Bangalore."	And Civil Works under all Major heads relating to Mysore Assigned Tract."

Secretary to the Resident.

To

The Registrar of Joint Stock Companies,
The Collector & District Magistrate,
The Residency Surgeon,
The Commissioner of Police,
The District & Sessions Judge,
The Registrar of Assurances,
The Inspector of Schools, Coorg &
The Registrar, Resident's Court,
The Superintendent of Excise, (Through the Collector)
The Munsiff Magistrate,
The Veterinary Superintendent,
The Officer i/c of the Hon'ble the Resident's Treasury,
The Manager, Residency Press,
The Municipal Executive Engineer,
The Income-tax Officer,
The Head Master, Government Training School,
The Sub-Assistant Inspector of Schools,
Civil & Military Station,
Bangalore.

The Accountant-General, Madras.

(through the Superintendent)

T. M. Thangavelu Mudaliar.
15-10-1932.

27

OFFICE OF THE COLLECTOR AND DISTRICT MAGISTRATE, BANGALORE,
Dated 5th October 1932.

No. 1164

From

G.H. Cooke, Esq., M.C., I.C.S.,
Collector and District Magistrate,
Civil and Military Station,
Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
10 OCT 1932
Regd. No. 9085
File. No. 520/1931

To

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

Sir,

I have the honour to invite a reference to the Proceedings of the Hon'ble the Resident No.6504, dated 26th September 1932, sanctioning the creation of a temporary clerk's post on Rs.40/- per mensem in the Hon'ble the Resident's Treasury, Bangalore, for a period of six months from 1st October 1932 in connection with the control of Civil Works expenditure, etc., and to request that sanction of the Hon'ble the Resident may kindly be accorded under Article 520 Civil Service Regulations to the re-employment of Mr. B.C. Muniswamy Naidu, retired Head Accountant, from 1st October 1932, for appointment to the post. The Treasury Officer has explained to me that the re-employment would be in the interests of the Treasury Office.

Mr. Muniswamy Naidu draws a pension of (Rs.50/- less Rs.25/- commuted or) Rs.25/- and I recommend that, under Civil Service Regulation 521, he may allowed to draw the pension in addition to the pay of Rs.40/- sanctioned for the post. His emoluments will then amount to Rs.40/- plus Rs.25/- pension less 10% cut or Rs.58-8-0.

I have the honour to be,

Sir,

Your most obedient servant,

COLLECTOR & DISTRICT MAGISTRATE.

VERY URGENT.

THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE,

Dated the 26th October 1932.

No. 1272 Enc.

FROM

M.R.Ry. Rao Sahib, S. Kuppuswami Naidu, Garu, B.A.,
OFFICER IN CHARGE OF THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 OCT 1932
Regd. 9170
File No.

To

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

~~SIR,~~

Subject:- Control of expenditure on Civil Works in Bangalore.

-:0:-

Sir,

I have the honour to invite a reference to the Proceedings of the Hon'ble the Resident No.6504 dated 26th September 1932 and to request that copies of orders sanctioning works expenditure may be communicated in future to this office to enable me to post the sanctions in my registers and watch the expenditure against the sanctions. Copies of sanctions given in the current month (up to date) may kindly be furnished as early as possible.

I have the honour to be,

Sir,

Your most obedient servant,

TREASURY OFFICER,
BANGALORE.

PROCEEDINGS OF THE HON'BLE THE RESIDENT IN MYSORE

No.7262 Bangalore, 27th Oct. 1932.

S.N.22. Recpt (X) S.N.27. P.C.W.

Read:- Proceedings of the Hon'ble the Resident No.6504, dated the 26th Septr. 1932.

Letter No.1144, dated the 5th Oct. 1932, from the Collector and District Magistrate, Civil and Military Station, Bangalore.

O R D E R.

~ Recpt (H)

Under Article 520 (iii) and 521 of the Civil Service Regulations the Hon'ble the Resident is pleased to re-employ Mr. B.C. Muniswamy Naidu, retired Head Accountant, Resident's Treasury, as a Temporary Clerk in the Hon'ble the Resident's Treasury, Bangalore, on public grounds, as Mr. Muniswamy Naidu already knows the work thoroughly and there is no other candidate for the appointment available with this qualification, and to allow him to draw the pay of the appointment namely Rs.40/- (Rupees forty) per mensem in addition to his pension of Rs.25/- (Rupees twenty-five) per mensem with effect from the 1st October, 1932, less 10 % cut.

Secy. to the Resident.

To

The Collector, C. & M. Station, B'lore
The Officer-in-Charge of the Resident's Treasury (thro' the Collr.)
The Accountant General, Madras.

T. N. Thangavelu
Asstt.
21-10-1932.

Draft.

No. 7648 Eng. 10 10th Nov. 1932

From

The Secretary to the Resident.

To

The Officer in charge of
the Hon'ble the Resident's
Treasury,
Bangalore.

CONTROL OF EXPENDITURE ON CIVIL WORKS IN BANGALORE.

Sir,

B. H. 27.
P. W. 6.

With reference to your letter No. 1272, dated the 26th October, 1932, on the above subject, I am directed to inform you that necessary arrangements have been made for forwarding ~~the~~ copies of orders sanctioning works expenditure. Copies of sanctions given in the month of October 1932 are forwarded as per list enclosed.

I have etc.,

Secretary to the Resident.

T. N. Thangavelu
Mudaliar
3-11-1932.

421

29.

1763

THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE.

Dated the 14th March 193 3,

No. 2050.

From
M.R.Ry. Rao Sahib, S. Kuppuswami Naidu, Garu, B.A.,
Officer in charge of the Hon'ble the Resident's Treasury,
BANGALORE.

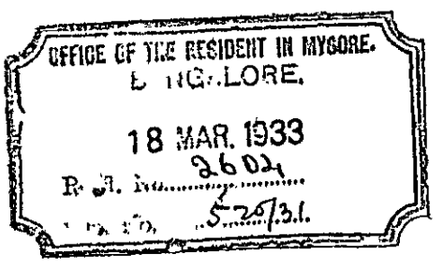
To
The Secretary to the Hon'ble
the Resident in Mysore,
BANGALORE.

THROUGH
The Collector,
Civil and Military Station,
BANGALORE.

Sir,

I have the honour to invite a reference to the proceedings of the Hon'ble the Resident No.6004 6504 dated 26th March 1932 sanctioning the creation of a temporary clerk's post in the Treasury on Rs.40/- per mensem to attend to work connected with Civil Works and Capital and Revenue accounts of buildings and to request that the sanction may be renewed for another year from 1st April 1933 or for so long as the present arrangements for the execution of Civil Works continue.

S.N.22 (P)



I have the honour to be,

Sir,

Your most obedient servant,

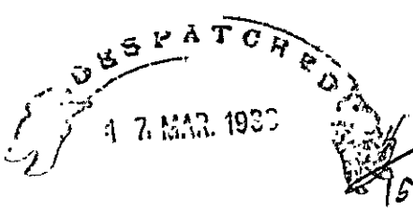
TREASURY OFFICER,
BANGALORE.

N. Dis. 1390-A-33.

Forwarded.

15.3.33

Director.



15.3.33 BA 15/3

130

DEPARTMENT.

File No: 520

BRANCH.

Serial No. 1931

Draft Letter / Memorandum / Telegram

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams

To be issued on — Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading: S.N.29 P.T.C.B.

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures S.N.29 P.T.C.B.

(~~Code word for telegrams.~~)

S. Reign (P)

S.N.22. Reign (P)

No. 2738 Dated 5th April 1933

Proceedings of the Hon'ble the Resident in Mysore.

To

Read:-

Letter No. 2050, dated the 14th March, 1933, from the Officer in charge of the Hon'ble the Resident's Treasury, Bangalore.

Endorsement No. N.Dis. 1390-A-33, dated the 17th March, 1933, from the ---- Collector, Civil and Military Station, Bangalore.

Order.

Under rule 58 of the Book of ---- Financial Powers, the Hon'ble the Resident is pleased to sanction the continuance of a temporary clerk's post on a pay of Rs. 40/- per mensem sanctioned in his proceedings No. 6504, dated the 26th September, 1932, in the Hon'ble the Resident's Treasury, Bangalore, for a further period of one year from the 1st April, 1933.

2. The charge should be met from

S 5.
MGIPC—31—325 CPS, DCF—(G-14321—24-4-31—30,000 Pads.

from the allotment in the Assigned Tract budget for 1933-34 under the head -----

"Account IV-Other Expenditure Heads-E-General Administration-District Establishments-E.2-Pay of Establishments."

Secretary to the Resident.

To

The Collector and District Magistrate,
Civil and Military Station, -----
Bangalore.

The Officer in charge of the Hon'ble the Resident's Treasury, -----
Bangalore.

The Municipal Executive Engineer,
Civil and Military Station, ---
Bangalore.

The Accountant-General, Madras.

T. N. Thangavelu
Munalias.
22-3-1933.

Original in F. 429/1931. 34

No. 9067/ Jud-31

Office of the Resident in Mysore, Bangalore,

Dated, the 9th September 1933.

C I R C U L A R.

In the proceedings of the Hon'ble the Resident in Mysore No.3866, dated the 14th December 1931, and the following under Annexure II:-

Mysore Secretariat.
Controlling officers.

Item 9.	Officer in charge of the Resident's Treasury	45 = Superannuation Allowance and Pension.

Mysore Civil and Criminal Courts.
Controlling Officers.

Item 10.	Officer in charge of the Hon'ble the Resident's Treasury, Bangalore.	45 = Superannuation Allowance and Pension.

Major,
Assistant to the Resident.

The Collector and District Magistrate, Civil and Military Station, Bangalore.
The Residency Surgeon, Bangalore.
The Commissioner of Police, Bangalore.
The Inspector of Schools, Coorg and Bangalore.
The District and Sessions Judge and Registrar of Assurances.
The Officer in charge of the Resident's Treasury, Bangalore with reference to his letter No.Jud./Cir, dated the 26th August 1933.
The Accountant General, Mysore, with reference to his letter No.Mang.7-33, dated the 14th August 1933.

No. 10047.
320-1931

Office of the Resident in Mysore,
Bangalore,

Dated, the 23rd October 1933.

Memorandum.

CONTROL OF EXPENDITURE.

1. The following instructions are issued to ensure effective control over expenditure against the allotments placed at the disposal of disbursing officers.

2. Budgets should be very carefully prepared, both standing and fluctuating charges being estimated as accurately as possible. Any proposals for fresh items of expenditure should be submitted with a full explanation as to their necessity in sufficient time to allow for their consideration and inclusion in the budgets sent to the Government of India.

3. After budgets are sanctioned, it should be the endeavour of disbursing officers to follow the sanctioned provisions as closely as possible. If, however, savings or excesses are anticipated, prompt action should be taken to surrender the savings or ask for additional appropriations.

4. The Government of India have often expressed their inability to accept surrenders which are made very late in the year. Disbursing officers should therefore watch from month to month the progress of expenditure against the allotments placed at their disposal and propose surrenders as early as possible. It should be possible to surrender savings under such heads as Pay of Officers and Pay of Establishment and Contingencies by the end of September. Further savings, if any, should be surrendered

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by December, but no surrender should in any case be proposed after the beginning of February. Full reasons should accompany all such proposals explaining why over estimates were made in the budget and why surrenders could not be proposed earlier.

5. When excess over the sanctioned appropriation is anticipated, steps should be taken at once for obtaining additional funds. All proposals for re-appropriation of funds from one sub-head to another should be self-contained and should explain in detail the reasons for excess expenditure or for savings. Before a reappropriation is proposed to increase the allotment under a sub-head, it should be examined to ascertain whether no savings would accrue ultimately under that sub-head, as it would be irregular if the re-appropriation resulted in savings under that sub-head. If the excess over allotment cannot be met by re-appropriation, proposals for additional allotment should be submitted at the latest in December, as, otherwise, it would be too late to obtain additional funds from the Government of India. Except in unavoidable circumstances, no extra expenditure should be incurred before such funds are allotted. In the closing months of the year, i.e., January, February and March, the expenditure should be watched with special vigilance from day to day, to ensure that it is kept within the allotted appropriation.

6. No new proposal for which provision does not exist in the budget should be submitted even if savings are available in the budget, except in special circumstances which must be fully stated.

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7. The general orders regarding control of expenditure contained in the Proceedings of the Hon'ble the Resident, No.8866, dated 1st December 1931, should continue to be strictly followed.

S.N.7

Attention is also invited to the Secretary to the Hon'ble the Resident's letter No.4805, dated 29th June 1933.

S.N.S.Y. (D) 689-3/

O/c

Major,
SECRETARY TO THE RESIDENT.

To

The Collector and District Magistrate

The Residency Surgeon,

The Commissioner of Police,

The Inspector of Schools, Coorg and

The District and Sessions Judge and Registrar of Assurances,

The Officer in charge of the Hon'ble the Resident's Treasury,

The Municipal Executive Engineer,

Civil and Military Station, Bangalore.

GD.